

Chapter 6

When and Where to File Reports

This chapter reviews when and where committees file reports disclosing receipts and expenditures. Most committees will use the Recipient Committee Campaign Statement (Form 460). Certain ballot measure committees may be eligible to use the Recipient Committee Campaign Statement – Short Form (Form 450) or the Semi-Annual Statement of No Activity (Form 425). Electronic filing requirements are also discussed in this chapter. (Also see Chapter 8 for additional special reports that may be required.) All reports and statements filed under the Political Reform Act are public records open for public inspection.

The FPPC posts on its website filing schedules for specific election dates. (Go to www.fppc.ca.gov, click onto “Candidates and Committees,” then click onto “Filing Deadlines.”) In addition, county registrars of voters and city clerks often post filing schedules. Local committees should contact their local filing officer for filing deadline information, as local governments may have additional dates. It is important to note that the committee treasurer is responsible for meeting all applicable filing deadlines. No agency is required to send a reminder notice prior to a filing deadline.

Deadlines that fall on a Saturday, Sunday, or official state holiday are extended to the next business day. **This rule does not apply to reports required to be filed within 24 hours, such as the election cycle reports discussed below, and the late contribution reports discussed in Chapter 8; there are no other provisions for extensions.** Filing after a deadline may lead to late filing penalties of \$10 for each day the statement is late, and committees that fail to file are subject to administrative penalties of up to \$5,000 per violation. Except where noted, statements filed on paper must be

hand delivered or postmarked, first-class mail, by the due date.

Electronic Reports

Electronic filings, in addition to paper reports, are required of state primarily formed ballot measure committees once they receive contributions totaling \$50,000 or more, or make expenditures totaling \$50,000 or more. The period for cumulating contributions and expenditures began January 1, 2000. The cumulation period is open and not based on a calendar year.

Until a committee has triggered the electronic filing requirements, only paper reports are required. However, once electronic filing requirements have been triggered, **all** future reports must be filed electronically and most must also be filed on paper, including the committee’s statement of organization.

Exception: The \$5,000 and Election Cycle reports discussed below, including Election Cycle reports filed during the late contribution period, are not required to be filed on paper or with local filing officers.

For detailed information on how to prepare online transmissions, contact the Secretary of State’s office at (916) 653-6224 or <https://cafile.ss.ca.gov/CalOnline>.

When to File

\$5,000 Reports and Election Cycle Reports (State Committees)

Once a committee primarily formed to support or oppose a state ballot measure has reached the \$50,000 threshold at which campaign reports must be filed electronically, the committee must begin filing the \$5,000 Reports and Election Cycle Reports discussed below. For purposes of these special electronic reports, “election cycle” means the period of time beginning 90 days

prior to an election and ending on the date of the election.

\$5,000 Reports

If at any time other than during an election cycle a state primarily formed ballot measure committee receives a contribution of \$5,000 or more from a **single** contributor, an electronic report must be filed with the Secretary of State within 10 business days.

Election Cycle Reports

During the 90-day election cycle preceding the election day on which the ballot measure(s) is being voted on, if a state primarily formed ballot measure committee receives a contribution of \$1,000 or more from a **single** contributor, an electronic report must be filed with the Secretary of State within 24 hours.

Example *On November 29, a state committee primarily formed to support a ballot measure on the June ballot the following year received a contribution of \$6,000. Because the committee has received \$50,000 or more and, therefore, is required to file electronically, the committee must electronically report the contribution to the Secretary of State within 10 business days. On May 20, the committee received a contribution of \$10,000 and must electronically report the contribution within 24 hours. These contributions must also be disclosed on the campaign disclosure statements (Form 460).*

The Late Contribution Report (Form 497) is used to file both the \$5,000 and Election Cycle reports. (See Chapter 8.)

These electronic reporting requirements apply to a **single** contribution of \$5,000 or \$1,000, respectively. Two \$500 contributions from a single contributor will not trigger the Election Cycle Report **until the late contribution reporting period**. During the late contribution reporting period, contributions **totaling** \$1,000 or more from a

single source must be reported within 24 hours. (See Chapter 8.)

Semi-Annual, Preelection, and Quarterly Campaign Statements (All Committees)

The law sets specific deadlines for when Forms 460, 450, and 425 must be filed. Until a committee terminates, it must file two semi-annual statements each year. The committee may be required to file quarterly statements and in the two-month period before an election, pre-election statements.

Semi-Annual Statements

Committees file a semi-annual statement for each half of the year. For the period January 1 - June 30, a semi-annual statement is due July 31. For the period July 1 - December 31, a semi-annual statement is due January 31 of the following year. A semi-annual statement may be filed anytime prior to the deadline.

Preelection Statements

In addition to semi-annual statements, committees file preelection statements. The deadlines for preelection statements depend upon the election date and as discussed earlier, committee treasurers can visit the FPPC website at www.fppc.ca.gov or call the FPPC for assistance. All second preelection statements filed on paper must be personally delivered to the filing officer(s) on the filing deadline, or sent by guaranteed overnight delivery.

Quarterly Statements

Before the measure is voted upon, committees must file quarterly statements, in addition to semi-annual and preelection statements. The statements are due on or before April 30, covering the period January 1 - March 31, and on or before October 31, covering July 1 - September 30. If a committee fails to qualify a measure for the

ballot, or the measure does not otherwise appear on a ballot, the committee must file quarterly until terminated. After an election, a quarterly statement is due only if the committee makes contributions or expenditures to support another measure.

Example *In March, a committee qualified a local measure that would appear on the November ballot. The committee must file a quarterly statement due April 30 and a semi-annual statement due July 31. Pre-election statements are required before the November election. In December, the committee closes its bank account and files a termination statement. No further campaign reports are due.*

Amendments

Amendments should be filed as soon as practical in the same locations as the original statement. If a semi-annual statement is filed early and additional activity occurs during the reporting period, an amendment must be filed before the semi-annual deadline. In addition, there are specific deadlines for filing amendments to report contributor information (see Chapter 2).

Faxing Statements

Campaign statements that contain 30 pages or less may be faxed provided that the faxed copy of the campaign statement is the exact copy of the original version. The original document with an original signature must still be sent by first-class mail, guaranteed overnight delivery, or personal delivery within 24 hours of the filing deadline. Because Form 497 does not require a signature, an original statement is not required to be sent in addition to faxing.

Original Statements

An “original” campaign statement means a copy containing an original signature of the treasurer or assistant treasurer, and state

measure proponent, controlling officeholder, or candidate, if applicable. (Forms filed electronically with the Secretary of State are also considered “originals” for certain purposes.)

Where to File

All Committees

Form 410

Secretary of State

- Original & 1 copy

Local committees that file original campaign statements (Form 460, 450, or 425) with a city or county filing officer must also file a copy of Form 410 with the city or county.

Forms 460, 450, 425

State committees must file with the following filing officers:

Secretary of State (Original and 1 copy)

Political Reform Division
1500 11th Street, Room 495
Sacramento, CA 95814
(916) 653-5045

Registrar-Recorder of Los Angeles County (2 copies)

Campaign Finance Disclosure Section
12400 Imperial Highway
Norwalk, CA 90650-3134
(562) 651-2548

Registrar of Voters, City and County of San Francisco (2 copies)

Department of Elections
Room 48, City Hall
One Doctor Carlton B. Goodlett Place
San Francisco, CA 94102-4635
(415) 554-7344

County of Domicile (2 copies)

In addition, state committees must file two copies of their reports with their county of domicile. Addresses and fax numbers for county filing officers are found at www.sos.ca.gov/elections/elections_d.htm.

Examples *A committee formed to support a state measure is located in Marin County. This committee must file campaign statements with the Secretary of State, Los Angeles County, San Francisco City and County, and Marin County.*

A committee was formed to support measures that will appear on the ballot on the same day in four different counties. Since the committee was formed to support measures in more than one county, the committee must file as a state committee.

Multi-County Committees (Elections affecting more than one county)

Affected county with the largest number of registered voters

- Original & 1 Copy

County of domicile if different than the county receiving the original statement

- 2 Copies

Example *A measure will appear on the ballot in four southern California counties to provide bond funding for one multi-county transportation agency that operates in the four counties. The committee primarily formed to support the measure is located in Riverside County. Since the county with the largest number of registered voters is Los Angeles County, the committee must file the original and one copy of its reports with the Los Angeles County Registrar of Voters, and two copies with the Riverside County Registrar of Voters.*

County Committees

County Clerk

- Original & 1 Copy

County of domicile if different than county receiving the original statement

- 2 Copies

City Committees

City Clerk

- Original & 1 Copy

Controlled Ballot Measure Committees

State Primarily Formed Ballot Measure Committees

State primarily formed ballot measure committees controlled by an officeholder or candidate are only required to file statements when and where the ballot measure committee is required to file; committees controlled by the officeholder or candidate to support his or her election to office are not required to be filed in connection with the state primarily formed ballot measure committee's filing schedule.

Local Primarily Formed Ballot Measure Committees

Local primarily formed ballot measure committees should file according to the filing schedule provided by their local filing officer. In addition, these committees file at the same times and places the controlling officeholder or candidate is required to file preelection campaign statements in connection with the office he or she is seeking. A candidate's controlled campaign committee for election to office is not required to file on the candidate's controlled ballot measure committee schedule if he or she is not also being voted on in the election.

Example *Nels Nelson controls a committee for his election to the Monterey County School Board to be held June 4. In addition, Nels formed a committee specifically to support a ballot measure appearing on the city of Monterey's ballot on the same date. As a candidate for school board member and a candidate controlling a city ballot measure committee, he files campaign statements for both*

committees with the following filing officers in connection with the June election and at the same times both jurisdictions require statements to be filed:

- *School Board committee files an original and one copy of the Form 460 with:*
 - *County Clerk, Monterey County*
 - *City Clerk, Monterey*
- *Measure committee files an original and one copy of the Form 460 with:*
 - *City Clerk, Monterey*
 - *County Clerk, Monterey County*

Answering Your Questions

- Q. *We are a primarily formed city ballot measure committee. In June, the election was held. After the election, we paid off remaining bills and terminated our committee in August by filing a terminating Form 460 and Form 410. Are we required to file another Form 460 by January 31 of the following year as a semi-annual statement?*
- A. *The date you terminate your committee, showing the committee's financial activities through the date of termination, the committee's reporting obligations end.*

Authority

The following Government Code sections and Title 2 regulations provide authority for the preceding information in this chapter:

Government Code Sections

- 81004 *Reports and Statements; Perjury; Verification.*
- 81004.5 *Reports and Statements; Amendments.*
- 81007 *Mailing of Report or Statement.*
- 81007.5 *Faxing of Report or Statement.*

- 81008 *Public Records; Inspection; Reproduction; Time; Charges.*
- 82027 *Filing Officer.*
- 84200 *Semi-Annual Statements.*
- 84200.5 *Preelection Statements.*
- 84200.6 *Special Campaign Statements and Reports.*
- 84200.7 *Time for Filing Preelection Statements for Elections Held in June or November of an Even-Numbered Year.*
- 84200.8 *Time for Filing Preelection Statements for Elections Not Held in June or November of an Even-Numbered Year.*
- 84203 *Late Contribution; Reports.*
- 84215 *Campaign Reports and Statements; Where to File.*
- 84605 *Who Shall File Online.*
- 85309 *Online Disclosure of Contributions.*
- 91013 *Late Filing of Statement or Report; Fees.*

Title 2 Regulations

- 18116 *Reports and Statements; Filing Date.*
- 18425 *Late Contributions; Reports.*
- 18426 *Semi-Annual Statement Early Filing.*
- 18539 *Online Disclosure of Contributions.*